IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

ESTATE DUTY REFERENCE No 3 of 1986

For Approval and Signature:

Hon'ble MR.JUSTICE A.R.DAVE Sd/-
and
Hon'ble MR.JUSTICE D.A.MEHTA Sd/-

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

CONTROLLER OF ESTATE DUTY

Versus

DHANESH RASIKLAL SHAH

Appearance:

MR BB NAYAK FOR MR RP BHATT for Applicant.

NOTICE SERVED for Respondent No. 1

CORAM : MR.JUSTICE A.R.DAVE
and
MR.JUSTICE D.A.MEHTA

Date of decision: 10/07/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE A.R.DAVE)

1 At the instance of the revenue, the following question has been referred to this Court under the provisions of section 64(1) of the Estate Duty Act by the Income Tax Appellate Tribunal, Ahmedabad Bench 'B' :

"Whether, the Appellate Tribunal is right in law and on facts in confirming the view taken by the Controller of Estate Duty (Appeals) to accept the value of residental property of the deceased as per Rule 1BB of the Wealth - Tax Rules,1957?"

2 Learned Advocate Mr.B.B.Nayak has appeared for the applicant whereas nobody has appeared for the respondent though served.

3 Learned Advocate Mr.B.B.Nayak has drawn our attention to the judgement delivered in the case of Controller of Estate Duty Vs. Kantilal Chimanlal in Estate Duty Reference No. 1 of 1985, wherein a similar question was referred to this Court for its opinion.

4 Upon perusal of the judgment referred to hereinabove and looking to the law laid down in the said judgment we answer the question in the affirmative i.e. in favour of the assessee and against the revenue.

5 The Reference stands disposed of accordingly with no order as to costs.

Sd/- Sd/-
(A.R.Dave, J) (D.A.Mehta, J)

m.m.bhatt